

EXHIBIT B



Shirley D. McCoy
Managing Director
Trading Executive
Treasury & Securities Services

Notice of Event of Default

September 18, 2008

Lehman Brothers Inc.
745 Seventh Avenue
New York, NY 10019
Attn: John Coughlin

Reference is made to the Master Securities Lending Agreement between Lehman Brothers Inc. (f/k/a Shearson/American Express Inc.) ("Lehman") and JPMorgan Chase Bank, N.A (f/k/a The Chase Manhattan Bank (National Association)) (the "Bank"), dated as of March 9, 1983 (as amended, the "Lending Agreement"). Capitalized terms used herein and not otherwise defined have the meaning ascribed to them in the Lending Agreement.

Please be advised that, pursuant to Section 10(a)(i) and 10(b) of the Lending Agreement, all Loans automatically terminated and became immediately due upon an event of default.

The Bank reserves and intends to avail itself of all rights and remedies with respect to all obligations of Lehman outstanding under the Lending Agreement, including without limitation the rights and remedies provided for in Section 10 of the Lending Agreement and all other rights of a secured party under law.

If you have any questions, please contact Sandra O'Connor at (212) 552-7500.

JPMORGAN CHASE BANK, N.A.

By:

Shirley McCoy
Managing Director

cc: Lisa Lynn Boron

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